## One Form Per Student

Name:		Social Security Number:			
1.	Individual Attending Institution:	Social Security Number:		Relationship:	
2.	Name of Institution:				_
	Check one: 2-Year 4-Year Technical Institute				
3.	Total Tuition paid by Taxpayer: Enter total tuition paid during the calendar year. Do not include amounts		., Г		
	and/or fellowships. Do not include expenses paid for fees, books or lodging		3➤ -		00
4.	Enter 50% of Line 3. [Multiply Line 3 by 50% (.50)]		4➤		00
5.	Enter 50% of the "Weighted Average Tuition" for				
	Arkansas Post-Secondary Educational Institutions of the same classification. (See Instructions below.)		5➤		00
6.	Enter the Lesser of Line 4 or Line 5 here and on Itemized Deduction Schedule (AR3), Line 20		<b>6≻</b>		00

## **Instructions**

Complete one form per student and combine Line 6 for all AR1075(s) enter total on Itemized Deduction Schedule (AR3), Line 20

- Enter name of individual attending institution, Social Security Number and relationship to taxpayer (either taxpayer, taxpayer's spouse and/or taxpayer's dependent).
- **Line 2.** Enter name of institution (2-year college, 4-year college or technical institute). Study must be for an undergraduate degree.
- **Line 3.** Enter amount of tuition paid. Do not include reimbursement from scholarships, grants, and fellowships in amount of tuition paid.
- **Line 4.** Enter 50% of Line 3, tuition paid.
- Enter 50% of the "weighted average tuition". The "weighted average tuition" shall be determined for the three classifications once each year. The three classifications are 2-year colleges, 4-year colleges and technical institutes located in Arkansas. The "weighted average tuition" for each classification for tax year 1998 is as follows:

	Per	Year
2-Year Colleges	.\$	991
4-Year Colleges	.\$	2853
Technical Institutes	.\$	709

**Line 6.** Enter amount on Itemized Deduction Schedule (Page AR3), Line 20, Post-Secondary Educational Tuition Deduction.